

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

HAROLD WOODS, ET AL.)	
)	
Plaintiff)	Case No. 04-40102
)	
v.)	
)	
INTERNAL REVENUE SERVICE)	
)	
Defendants)	
_____)	

**UNITED STATES' MOTION FOR EXTENSION OF 14 DAYS TO
ANSWER OR OTHERWISE RESPOND**

The United States hereby requests the entry of an order enlarging, from September 24, 2004 up to and including October 8, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure.

Mr. Bertoldo, counsel for the United States requires more time to obtain the views of the Internal Revenue Service on answering the complaint and asserting a counterclaim for foreclosing federal tax liens on the property at issue. This Court previously granted the plaintiff a 28 day extension. Mr. Bertoldo believes that an additional 14 days is necessary to obtain the views of the IRS.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading up to and including October 8, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Alejandro L. Bertoldo
ALEJANDRO L. BERTOLDO
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6019
Email: Alejandro.L.Bertoldo@usdoj.gov

CERTIFICATE OF SERVICE

It is hereby certified that the attached *United States' Motion for Extension of Time to Answer or Otherwise Respond* has been filed electronically, with service to be made by the Court's electronic filing system. In addition, service has been made by the undersigned counsel, who caused a copy to be deposited in the United States mail, postage prepaid, this September 24, 2004, addressed as follows:

Nathaniel D. Pitnof
250 Commercial Street
Suite 420
Worcester, MA 01608

Harold Woods
171 Lancaster Ave.
Lunenburg, MA 01462

/s/ Alejandro L. Bertoldo
ALEJANDRO L. BERTOLDO
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6019
Email: Alejandro.L.Bertoldo@usdoj.gov